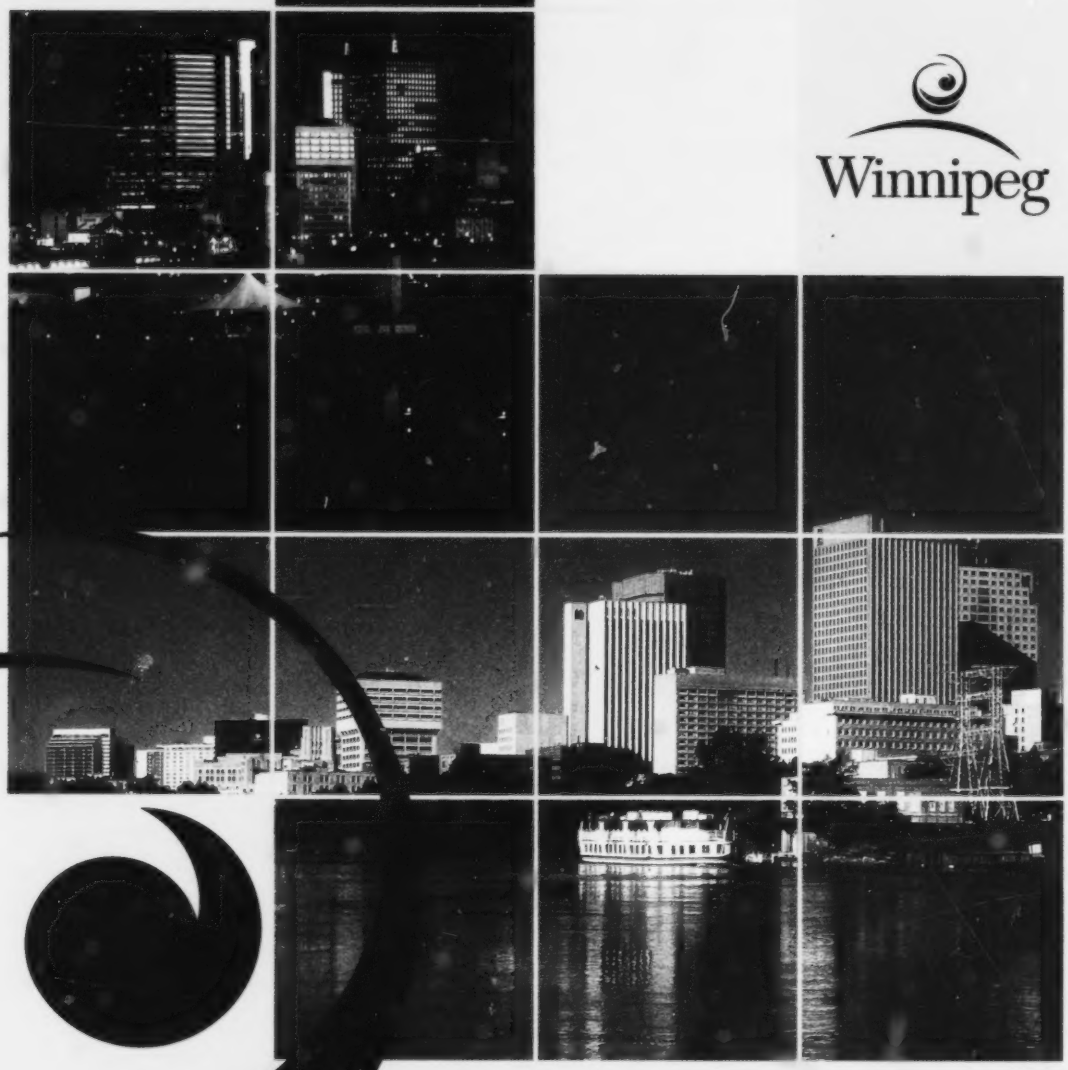


Winnipeg

Approved by Council
March 19

2003

Operating Budget

103-05440/

2003 Adopted Operating Budget

March 19, 2003

Winnipeg

THE CHALLENGES

- City's commitment to a competitive tax environment
- wage pressures
- new initiatives approved by Council
- general price increases
- maintaining service levels to meet program needs
- infrastructure maintenance and renewal requirements

Winnipeg

HIGHLIGHTS

- increases funding for public safety
- new funding for integrated planning initiative
- no increase in property taxes, after 3 years of reductions and freezes in 1999 and 1998
- freezes business tax rate at 1996 levels
- protects front line essential services
- debt and finance charges decreasing
- continued commitment to no new borrowing for capital programs

Tax-Supported

Winnipeg

SAFETY INITIATIVES

Additional funding of over $20 million for public safety initiatives such as:

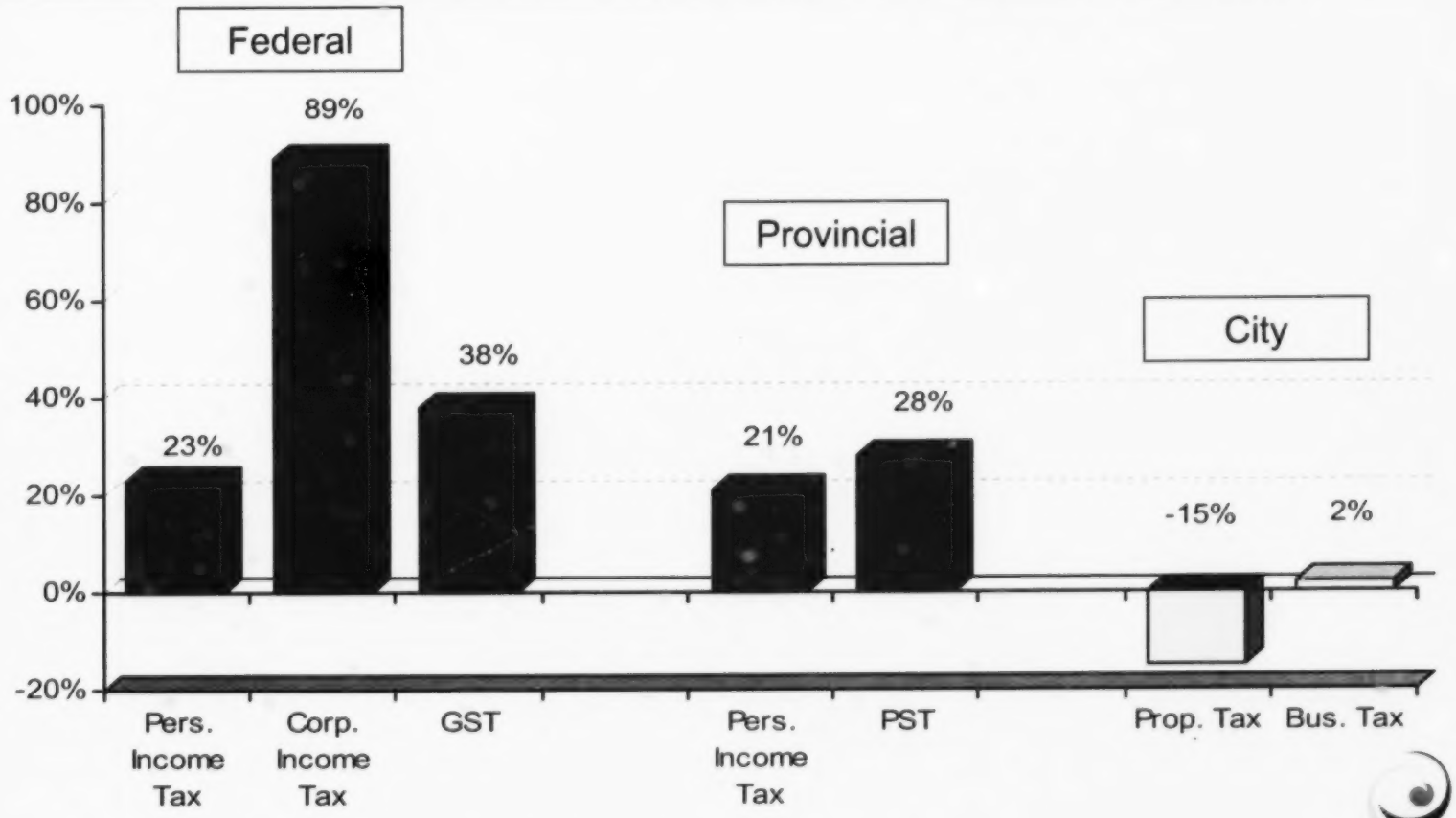
- Enhancements to the 911 communication centre
- 18 new police officers
- Photo safety technology
- Additional 8 firefighters
- Addition of 2 new ambulances
- Building Safer Communities program
- North End School Resource Officers pilot

Tax-Supported

Winnipeg

CHANGES IN TAXATION REVENUES

THREE LEVELS OF GOVERNMENT
2002 COMPARED TO 1994 (ADJUSTED FOR INFLATION)



Source: City of Winnipeg, May 2002 Derived from budget documents:
Canada Dec 2001 budget; Manitoba 2002 Budget; Winnipeg 2002 Budget

Winnipeg

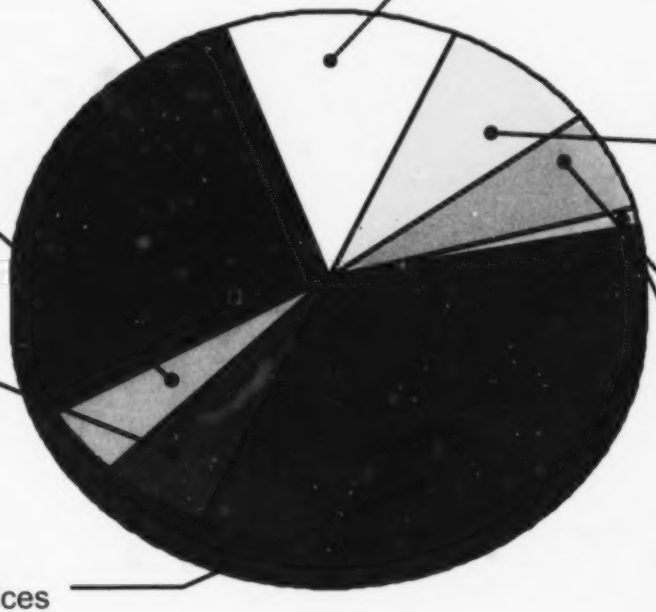
BUDGET SUMMARY

In Millions of $	2002 Budget	2003 Adopted Operating Budget	2003 Increase/ (Decrease) from 2002
REVENUE			
Realty Tax/Payments in Lieu of Taxes	$ 379.9	**$ 382.7**	$ 2.8
Net Taxes Added	4.0	**6.0**	2.0
Business Tax/ Licenses in Lieu of Business Tax	63.2	**62.4**	(0.8)
Other	215.5	**233.8**	18.3
TOTAL	**$ 662.6**	**$ 684.9**	**$ 22.3**
EXPENDITURES			
Departmental	$ 574.7	**$ 598.8**	$ 24.1
Other Corporate	87.9	**86.1**	(1.8)
TOTAL	**$ 662.6**	**$ 684.9**	**$ 22.3**
SURPLUS / (DEFICIT)	**$ -**	**$ -**	**$ -**

Tax-Supported

Winnipeg

HOW IS THE MONEY SPENT IN THE OPERATING BUDGET?



Street System, Parks, Garbage Collection, Land Drainage and Street Lighting
$192.0 million
28.0%

Transit Subsidy
$30.7 million
4.5%

Property, Development, Planning, Permits and Buildings
$36.8 million
5.4%

Police and Fire Paramedic Services
$237.2 million
34.6%

Community Services (e.g. Libraries, Recreation Services, Food Inspections)
$80.3 million
11.7%

Corporate (e.g. Information Technology, Human Resources, Finance, Assessment, Legal)
$54.5 million
8.0%

Grants, Appeals, and other Corporate Costs
$42.8 million
6.2%

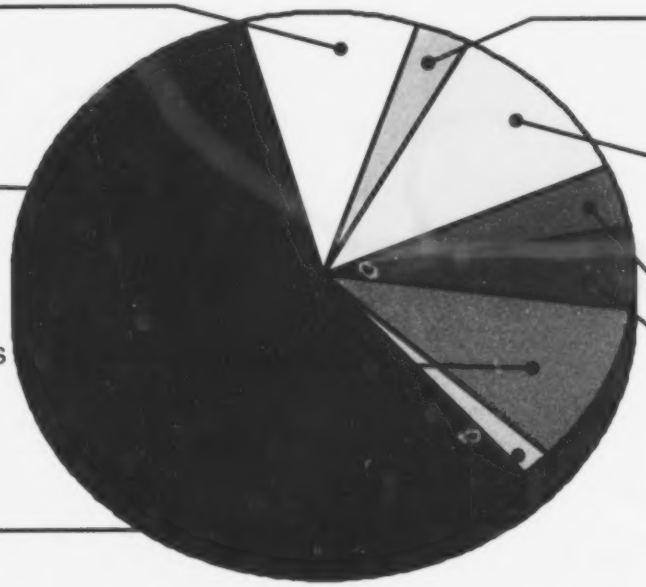
City Clerks, City Council, and Mayor's Office
$10.6 million
1.6%

2003 Adopted Operating Budget - $684.9 million

Tax-Supported

Winnipeg

WHERE DOES THE MONEY COME FROM IN THE OPERATING BUDGET?



Business Tax
$62.4 million
9.1%

Property Tax/
Net Taxes Added
$388.8 million
56.7%

Sales of Goods & Services
$67.0 million
9.9%

Interest and Other
$14.3 million
2.0%

Other Taxation
$19.7 million
2.9%

Government Grants
$71.5 million
10.4%

Transfers from Other Funds
$27.1 million
4.0%

Licenses & Fees
$34.1 million
5.0%

2003 Adopted Operating Budget - $684.9 million

Tax-Supported

Winnipeg

A SAMPLE HOME ASSESSED AT $100,000 IN 1999

The 2000 to 2002 budgets provided homeowners with property tax reductions. The inflation-adjusted reduction is much larger. The 2003 budget will maintain taxes at the current level.

	1999	2000	2001	2002	2003
Municipal property taxes (excludes school taxes):	$1,506	$1,476	$ 1,446	**$ 1,416**	**$ 1,416**
Decrease from 1999: Amount		$ (30)	$ (60)	**$ (90)**	**$ (90)**

Due to the 2002 reassessment, the home's assessment for 2002 and 2003 is $106,000.

Tax-Supported

Winnipeg

PROPERTY TAX FREEZE
AFTER 3 YEARS OF REDUCTIONS

- 86% of homeowners have seen their municipal taxes decrease since 1999.

- The overall average decrease for these homeowners is just over 8%.

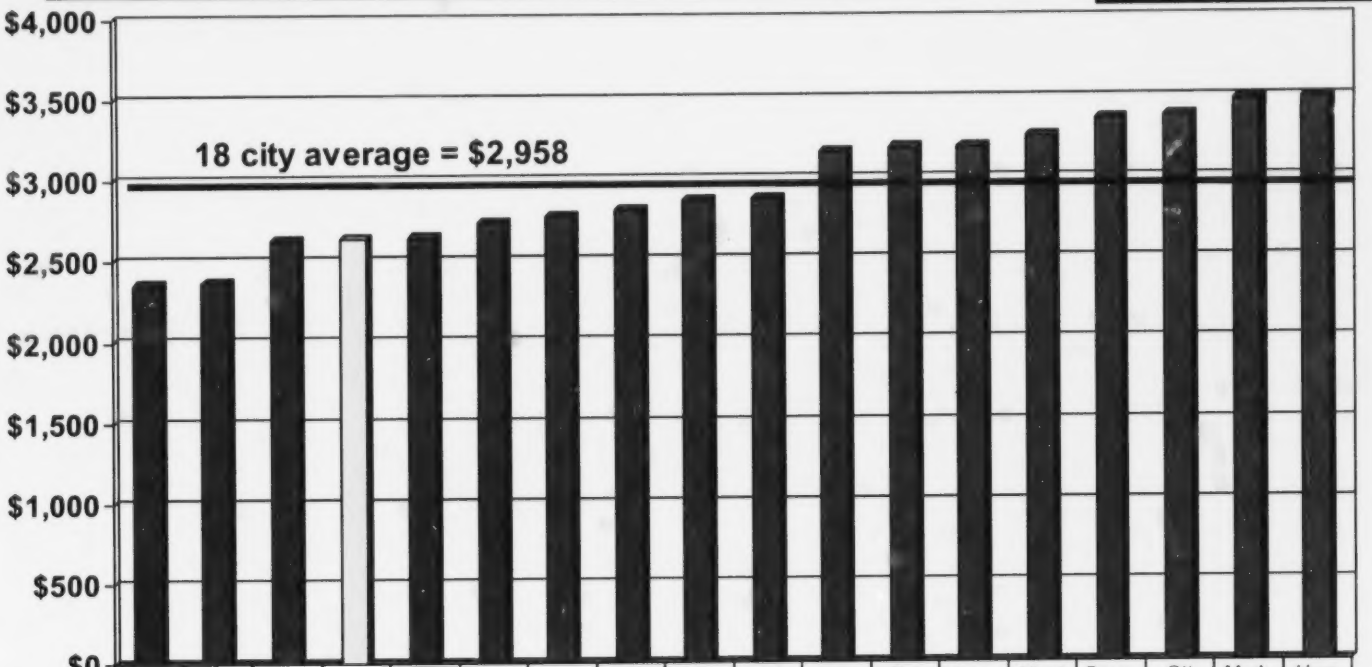
Tax-Supported

Winnipeg

2002 Edmonton Residential Property Tax Survey
1200 sq ft, 3 bedroom Bungalow

Municipal Taxes plus Utility Charges
(water, sewer, garbage, telephone & electricity)

For Wpg, entire $400 Tax Credit applied to School component of taxes.

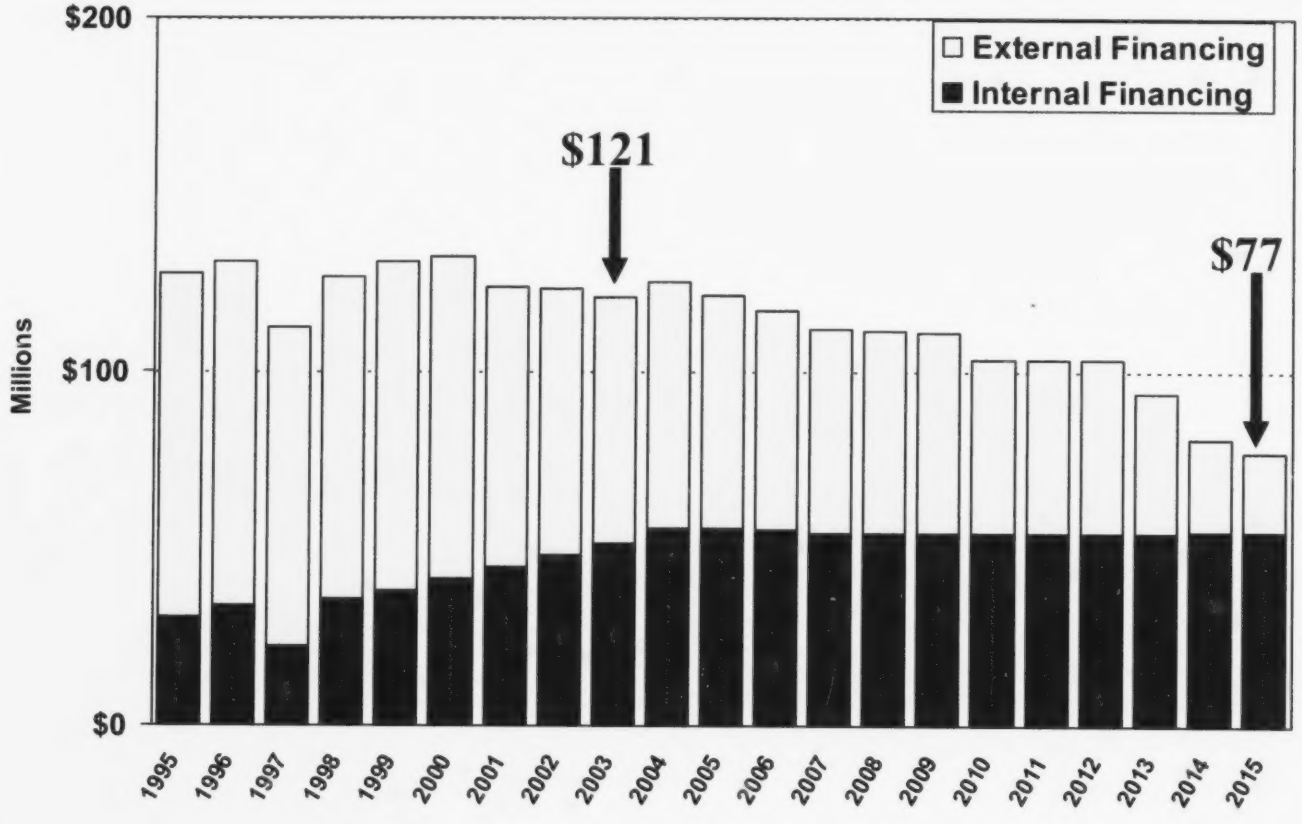


	Saskt	Cal	Sur	Wpg	Burn	Reg	Van	Edm	Lav	Hal	Kit	Tor	Lon	Mont	Bram	Ott	Mark	Ham
2002	2,355	2,370	2,625	2,638	2,643	2,735	2,770	2,813	2,869	2,877	3,164	3,190	3,197	3,260	3,368	3,385	3,489	3,502

Source: City of Edmonton Residential Property Taxes & Utility Charges Survey, December 2002.
Out of 26 cities in survey, used 18 largest cities (Regina and larger)--approx 200,000 plus population

Winnipeg

TAX-SUPPORTED DEBT SERVICING COSTS



Excludes Civic Accommodations and Transit.

Winnipeg

COUNCIL ADOPTION OF THE 2003 OPERATING BUDGET

On March 19, 2003 Council adopted the following recommendations:

1. That the 2003 Operating Budget as tabled at the Executive Policy Committee meeting of January 21, 2003, and amended by Recommendation 2, be approved.

2. That the following changes, which have a neutral impact on the mill rate for the tax-supported operating budget, be made, namely:

Description	Revenue	Expenditure	Mill Rate Support / (Contribution)
Tax-Supported Budget Tabled January 21, 2003	**$ 677,569,254**	**$ 677,569,254**	**$ -**
RECOMMENDED CHANGES:			
1. Increased funding from the Province for Mosquito Larviciding in municipalities surrounding Winnipeg ($1,000,000) and the Fire Investigation Unit ($400,000).	1,400,000	1,400,000	-
2. Increased property tax revenue based on revised assessment projections.	3,392,564	-	(3,392,564)
3. Increased business tax revenue based on revised assessment projections.	787,313	-	(787,313)
4. Increased contribution from the Sinking Fund.	1,962,123	-	(1,962,123)
5. Contribution to capital.	-	4,511,000	4,511,000
6. Do not proceed with the parking meters in parks initiative.	(200,000)	-	200,000
7. Funding for the Winnipeg Symphony Orchestra as approved by Council on January 29, 2003.	-	200,000	200,000
8. Transit service to Amber Trails development.	-	65,000	65,000
9. Sidewalk and curb maintenance.	-	400,000	400,000
10. Downtown Wayfinding System.	-	250,000	250,000
11. Downtown Regional Park and Waterfront Drive maintenance.	-	500,000	500,000
12. Winnipeg Boys and Girls Club.	-	16,000	16,000
Tax-Supported Operating Budget as recommended by Executive Policy Committee	**$684,911,254**	**$684,911,254**	**$ -**

3. That the City of Winnipeg's 2003 mill rate remain at the 2002 level of 29.686.

4. That the City of Winnipeg's business tax rate for 2003 remain frozen at the 1996 level of 9.75%.

5. That the transfers to/from utility operations, reserves, and other funds as well as the fees and charges outlined in the budget be approved.

6. That the City of Winnipeg negotiate with the Province of Manitoba for equitable cost sharing of services and/or the authority to introduce alternative sources of revenue in order to reduce reliance on property tax revenue.

7. That the City Solicitor/Manager of Legal Services be instructed to prepare the necessary by-laws to implement the above recommendations.

8. That the Proper Officers of the City of Winnipeg be authorized to do all things necessary to implement the above recommendations.

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED SUMMARY

		2002 Adopted Budget	2003 Adopted Budget	Variance	Expl. No.
	Revenue:				
1.	Realty tax/payments in lieu	$ 379,848,384	$ 382,735,934	$ 2,887,550	1
2.	Net taxes added	4,000,000	6,000,000	2,000,000	2
3.	Business tax/license in lieu of business	63,163,500	62,417,267	(746,233)	3
4.	Other taxation	20,701,100	19,691,108	(1,009,992)	4
5.	Government grants	71,936,185	71,527,414	(408,771)	5
6.	Regulation fees	17,894,767	34,131,198	16,236,431	6
7.	Sale of goods and services	45,206,596	66,993,711	21,787,115	7
8.	Interest/debt charges recoverable	14,089,193	13,620,028	(469,165)	8
9.	Transfers from other funds	44,415,493	27,065,438	(17,350,055)	9
10.	Other	1,300,258	729,156	(571,102)	10
	Total	**$ 662,555,476**	**$ 684,911,254**	**$ 22,355,778**	
	Expenditures:				
	Departmental:				
11.	CAO Secretariat	$ 2,428,974	$ 2,538,655	$ 109,681	11
12.	Community Services	77,356,752	80,310,050	2,953,298	12
13.	Corporate Finance	13,708,922	16,592,689	2,883,767	13
14.	Corporate Information Technology	14,680,175	14,389,198	(290,977)	14
15.	Corporate Services	8,497,713	8,474,104	(23,609)	15
16.	Fire Paramedic Service	93,082,319	99,203,774	6,121,455	16
17.	Garbage Collection	16,763,997	16,529,610	(234,387)	17
18.	Land Drainage and Flood Control	18,965,433	17,926,439	(1,038,994)	18
19.	Planning, Property and Development	34,489,798	36,765,667	2,275,869	19
20.	Police	123,545,447	137,944,338	14,398,891	20
21.	Property Assessment	12,756,537	12,514,282	(242,255)	21
22.	Public Works	149,505,599	148,116,685	(1,388,914)	22
23.	Other departmental costs	8,857,961	7,527,957	(1,330,004)	23
	Sub-total Departmental	$ 574,639,627	$ 598,833,448	$ 24,193,821	
	Corporate:				
24.	Corporate debt and finance charges	$ 17,934,598	$ 14,210,654	(3,723,944)	24
25.	Taxes/insurance/damage claims	9,094,320	10,067,196	972,876	25
26.	Corporate Employee Benefits	3,402,755	3,416,790	14,035	26
27.	Contribution to Other Funds	28,354,679	35,218,554	6,863,875	27
28.	Grants/payments to other authorities	9,948,863	9,607,825	(341,038)	28
29.	Other corporate costs	19,180,634	13,556,787	(5,623,847)	29
	Sub-total Corporate	$ 87,915,849	$ 86,077,806	$ (1,838,043)	
	Total	**$ 662,555,476**	**$ 684,911,254**	**$ 22,355,778**	
	Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED REVENUE

Expl. No.	Revenue Variance Explanations	Variance Amount (in millions of $)
1	**Realty tax / payments in lieu** No increase in property taxes, adjusted for projected taxable assessment base for 2003.	**$ 2.9**
2	**Net Taxes Added** Starting in 2002 any properties added or deleted to the property assessment roll are directly recorded in the General Revenue (or Tax-Supported) Fund, rather than being transferred to the Fiscal Stabilization Reserve, as approved by Council on May 23, 2001.	**$ 2.0**
3	**Business tax / license in lieu of business tax** Business tax rate frozen at 1996 level of 9.75% of annual rental values, adjusted for projected assessment base for 2003.	**$ (0.7)**
4	**Other Taxation** Decrease in estimated Natural Gas Tax Revenue.	**$ (1.0)**
5	**Government grants**	
	Decreased Provincial tax-sharing grant (estimated at $47.1 million for 2003) reflects reduced federal income tax rates, reduction due to the federal accounting adjustment, and anticipated economic conditions. [1]	$ (1.5)
	Increased funding from the Province for Mosquito Larviciding in municipalities surrounding Winnipeg ($1 million) and the Fire Investigation Unit ($0.4 million).	1.4
	Other adjustments.	(0.3)
	Total	**$ (0.4)**

[1] Subsequent to preparation of this budget, the Province of Manitoba (Intergovernmental Affairs) has confirmed the tax-sharing grant at a level similar to that in the 2002 budget.

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED REVENUE

Expl. No.	Revenue Variance Explanations	Variance Amount (in millions of $)
6	**Regulation fees**	
	Estimated gross revenue from new Photo Safety Technology Program. Costs to administer the program are estimated to be $7.7 million, with net proceeds of $8 million contributing to public safety initiatives.	$ 15.7
	Miscellaneous adjustments.	0.5
	Total	**$ 16.2**
7	**Sale of goods and services**	
	Manitoba Hydro payment to the City of Winnipeg as a result of the sale of Winnipeg Hydro to Manitoba Hydro. The 2002 budget included a transfer from Winnipeg Hydro to the City in an amount of $18.6 million and was included in "Transfers from other funds".	$ 25.0
	Increased revenue from Ambulance user fees as a result of increased call volume and rates.	2.0
	Golf green fees are no longer accounted for in the General Revenue Fund. Golf Services became a Special Operating Agency effective January 1, 2002.	(2.5)
	Non-recurring transfer from the Land Operating Reserve related to land sales.	(2.0)
	Anticipated reduction in parking meter revenue.	(0.4)
	Miscellaneous adjustments.	(0.3)
	Total	**$ 21.8**
8	**Interest / debt charges recoverable**	**$ (0.5)**
9	**Transfers from other funds**	
	Non-recurring transfer from Winnipeg Hydro due to its sale to Manitoba Hydro (see "Sale of goods and services").	$ (18.6)
	Net increase in transfers from Water and Waste utilities.	1.1
	Miscellaneous adjustments.	0.1
	Total	**$ (17.4)**
10	**Other Revenue**	**$ (0.6)**
Total Revenue Variance		**$ 22.3**

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED EXPENDITURES

Expl. No.	Expenditure Variance Explanations		Variance Amount (in millions of $)
11	**CAO Secretariat**	**$**	**0.1**
	Transfer of Business Planning/Alternative Service Delivery support function from Corporate Finance, and Civic Pulse costs from Corporate Services.		
12	**Community Services**		
	General salary and benefit increases plus additional approved programming:	$	1.1
	- Integrated Planning Model - 3 additional positions.		
	- Building Safer Communities - 3 additional positions.		
	Mosquito Larviciding in municipalities surrounding Winnipeg.		1.0
	Increased maintenance for recreation facilities.		0.6
	Grants to agencies transferred from corporate expenditures.		0.5
	Increase in debt and finance charges.		0.2
	Miscellaneous adjustments, including additional funding of $16,000 for the Winnipeg Boys and Girls Club.		(0.5)
	Total	**$**	**2.9**
13	**Corporate Finance**		
	Increase in debt and finance charges (Connexus project).	$	1.6
	Ongoing operating costs for Connexus project.		1.3
	Transfer of Business Planning/Alternative Service Delivery support function to the CAO Secretariat.		(0.1)
	Miscellaneous adjustments.		0.1
	Total	**$**	**2.9**
14	**Corporate Information Technology**		
	Decrease in debt and finance charges.	**$**	**(0.3)**
15	**Corporate Services**		
	New funding for Universal Design Coordinator (2-year project), and increased costs for the E-learning Center.	$	0.1
	Transfer of Civic Pulse costs to CAO Secretariat, and increased cost recovery.		(0.1)
	Total	**$**	-

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED EXPENDITURES

Expl. No.	Expenditure Variance Explanations		Variance Amount (in millions of $)
16	**Fire Paramedic Service**		
	Increase in salaries and benefits.	$	3.3
	Increased vehicle operating costs and communications costs.		1.2
	Addition of two 24-hour ambulances to manage call volumes.		1.0
	Additional 8 firefighters.		0.4
	Decrease in debt and finance charges.		(0.3)
	Miscellaneous adjustments.		0.5
	Total	**$**	**6.1**
17	**Garbage Collection**		
	Miscellaneous adjustments.	**$**	**(0.2)**
18	**Land Drainage and Flood Control**		
	Decrease in debt and finance charges.	$	(1.5)
	Miscellaneous adjustments.		0.5
	Total	**$**	**(1.0)**
19	**Planning, Property and Development**		
	Implementation of new Integrated Planning Model.	$	1.0
	Grants to agencies transferred from corporate expenditures.		0.6
	Net increase in salaries and benefits.		0.4
	Downtown Wayfinding System ($250,000).		0.3
	Total	**$**	**2.3**
20	**Police**		
	Photo Safety Technology program contract costs.	$	7.7
	Increase in salaries and benefits.		6.2
	Increased funding for 911 communication centre.		0.6
	Add 18 patrol officers for the downtown part way through		0.3
	Decrease in debt and finance charges.		(0.4)
	Total	**$**	**14.4**
21	**Property Assessment**		
	Decrease in debt and finance charges.	**$**	**(0.3)**

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED EXPENDITURES

Expl. No.	Expenditure Variance Explanations		Variance Amount (in millions of $)
22	**Public Works**		
	Downtown Regional Park and Waterfront Drive maintenance.	$	0.5
	Increase for sidewalk and curb maintenance.		0.4
	Decrease in debt and finance charges.		(3.5)
	Adjustment in the snow clearing budget due to lower average snowfalls.		(1.0)
	Increase in salaries and benefits.		2.2
	Total	**$**	**(1.4)**
23	**Other departmental costs**		
	Golf Services became an Special Operating Agency and is no longer accounted for in the General Revenue Fund.	$	(2.2)
	Decreased provision for heating and motive fuel costs.		(2.0)
	Power Smart savings.		(0.8)
	Increased contributions to the Civic and Police Pension Plans of $4 million, net of one-time adjustment from the General Purpose Reserve of $1,658,314.		2.4
	Increase in Street Lighting costs.		1.4
	Miscellaneous adjustments.		(0.2)
	Total	**$**	**(1.4)**
24	**Corporate debt and finance charges**	**$**	**(3.7)**
	Decreased charges.		
25	**Taxes / insurance / damage claims**	**$**	**1.0**
	Increased budget for insurance premiums.		
26	**Corporate Employee Benefits**	**$**	**-**
	Miscellaneous adjustments of $14,035.		

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
TAX-SUPPORTED EXPENDITURES

Expl. No.	Expenditure Variance Explanations		Variance Amount (in millions of $)
27	**Contribution to Other Funds**		
	Contribution to Capital.	$	4.5
	Contribution to Transit:		
	- Additional funding to meet service requirements including increased salaries and benefits, increased transfer to bus replacement reserve, increased cost of bus parts, and introduction of service to Amber Trails in an amount of $65,000.		1.6
	- Additional funding for Handi-Transit.		0.5
	- Enhanced Downtown Spirit service.		0.2
	Total	**$**	**6.8**
28	**Grants / payments to other authorities**		
	Transfer of agency grants to Community Services and Planning, Property and Development.	$	(1.1)
	Increase in cultural grants, including $200,000 for festivals.		0.7
	Funding for the Winnipeg Symphony Orchestra as approved by Council on January 29, 2003.		0.2
	Net change in other grants and payments to other authorities (see attached list).		(0.1)
	Total	**$**	**(0.3)**
29	**Other corporate costs:**		
	Non-recurring corporate obligations.	$	(4.0)
	Elimination of contingency budget.		(1.9)
	Non-recurring costs related to the North American Indigenous Games.		(0.4)
	Increased provision for doubtful accounts and tax refunds.		0.4
	Miscellaneous adjustments, including the Winnipeg Refugee Sponsorship Assurance Program in an amount of $30,000.		0.3
	Total	**$**	**(5.6)**
	Total Expenditure Variance	**$**	**22.3**

THE CITY OF WINNIPEG

2003 Adopted Operating Budget

Listing of Corporate Grants and Payments to Other Authorities:

Organization	2003 Adopted Budget
Art City	$ 100,000
Broadway Neighbourhood Centre	100,000
Children's Museum	65,000
Convention Centre	2,199,353
Corporate Grants-Minimal Municipal Services	285,000
Cultural Grants	2,674,552
Destination Winnipeg	1,227,200
Street Festivals	300,000
Elmwood Cemetery	109,691
Festival Du Voyageur	40,000
Local Grants	111,090
National Volleyball Teams	75,000
Pavilion	70,000
Promotional Pins, Etc.	25,000
Winnipeg Enterprises - Refund of Entertainment Tax	1,500,000
Winnipeg Enterprises Amateur Use	75,000
Winnipeg Goldeyes - Refund of Entertainment Tax and Property Tax Grant	388,000
Winnipeg Library Board	62,939
Winnipeg Symphony Orchestra	200,000
	$ 9,607,825

THE CITY OF WINNIPEG
2003 Adopted Operating Budget
UTILITIES SUMMARY

	2002 Adopted Budget*	2003 Adopted Budget	Variance	Expl. No.
	$	$		
1. Equipment & Material Services				
Revenue	34,504,925	32,317,622	(2,187,303)	
Expenditure	34,058,832	32,056,258	(2,002,574)	
Surplus/(Deficit)	446,093	261,364	(184,729)	1
2. Transit System				
Revenue	98,192,895	102,027,972	3,835,077	
Expenditure	98,192,895	102,027,972	3,835,077	
Surplus/(Deficit)	-	-	-	2
3. Waterworks System				
Revenue	76,636,573	76,578,594	(57,979)	
Expenditure	71,787,840	68,999,476	(2,788,364)	
Surplus/(Deficit)	4,848,733	7,579,118	2,730,385	3
4. Sewage Disposal				
Revenue	77,945,772	77,339,194	(606,578)	
Expenditure	74,514,121	71,805,475	(2,708,646)	
Surplus/(Deficit)	3,431,651	5,533,719	2,102,068	4
5. Solid Waste Disposal				
Revenue	14,423,255	14,689,683	266,428	
Expenditure	13,982,720	16,415,396	2,432,676	
Surplus/(Deficit)	440,535	(1,725,713)	(2,166,248)	5
6. Civic Accommodations				
Revenue	29,856,001	29,947,656	91,655	
Expenditure	29,856,001	29,947,656	91,655	
Surplus/(Deficit)	-	-	-	6
7. Public Works - Facilities				
Revenue	25,310,206	25,261,441	(48,765)	
Expenditure	25,310,206	25,261,441	(48,765)	
Surplus/(Deficit)	-	-	-	7
Total				
Revenues	**356,869,627**	**358,162,162**	**1,292,535**	
Expenditures	**347,702,615**	**346,513,674**	**(1,188,941)**	
Surplus/(Deficit)	**9,167,012**	**11,648,488**	**2,481,476**	

* 2002 Budget has been restated to reflect the sale of Winnipeg Hydro to Manitoba Hydro.

THE CITY OF WINNIPEG

2003 Adopted Operating Budget

UTILITY OPERATIONS

Expl. No.	Revenue / Expenditure Variance Explanations		Variance Amount (in millions of $)
1	**Equipment & Material Services**		
	Reduction in surplus due to transferring concrete delivery to the tax-supported budget.	**$**	**(0.2)**
2	**Transit System**		
	Revenue changes:		
	Increased contribution from tax-support.	$	2.3
	5-cent fare increase for regular and Handi-Transit.		1.2
	Miscellaneous adjustments, including introduction of service to Amber Trails in the amount of $65,000.		0.3
		$	3.8
	Expenditure changes:		
	Increase in salaries and benefits.	$	2.0
	Increased transfer to Bus Replacement Reserve.		1.1
	Increased cost of bus parts.		1.0
	Maintain service levels for Handi-Transit.		0.6
	Expand Downtown Spirit service.		0.2
	Decrease in debt and finance charges.		(0.9)
	Miscellaneous adjustments.		(0.2)
		$	3.8
	Surplus / (Deficit)	**$**	-
3	**Waterworks System**		
	Revenue changes:		
	Miscellaneous adjustments.	$	(0.1)
	Expenditure changes:		
	Decreased transfer to Aqueduct Renewal Reserve.	$	(3.4)
	Decreased debt and finance charges.		(1.0)
	Increase in salaries and benefits.		1.3
	Increase in transfer to Water Treatment Reserve.		0.2
	Miscellaneous adjustments.		0.1
		$	(2.8)
	Surplus / (Deficit)	**$**	**2.7**

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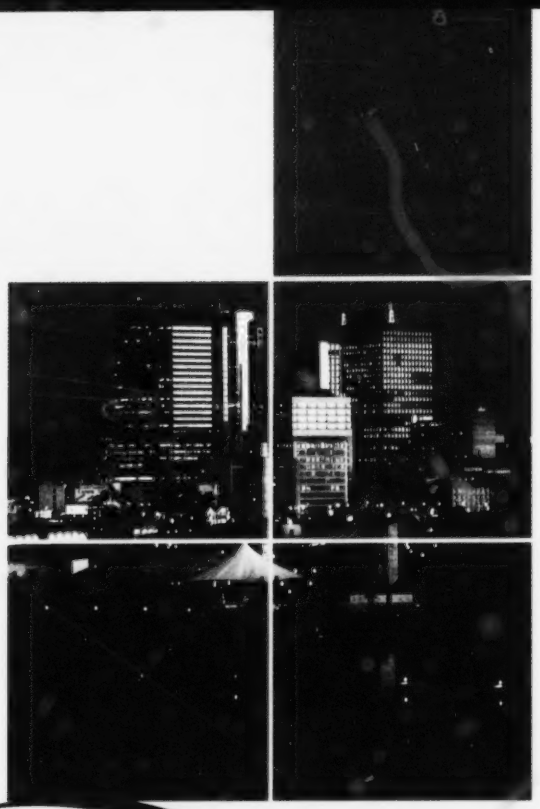
UTILITY OPERATIONS

4	**Sewage Disposal**		
	Revenue changes:		
	Decreased interest revenue.	$	(0.7)
	Miscellaneous adjustments.		0.1
		$	(0.6)
	Expenditure changes:		
	Decrease in debt and finance charges.	$	(2.5)
	Decrease in miscellaneous expenditures.		(0.2)
		$	(2.7)
	Surplus / (Deficit)	**$**	**2.1**
5	**Solid Waste Disposal**		
	Revenue changes:		
	Miscellaneous adjustments.	$	0.3
	Expenditure changes:		
	Increase in recycling contract costs.	$	1.3
	Increased transfer to tax-supported fund related to garbage collection.		0.9
	Decrease in debt and finance charges.		(0.3)
	Miscellaneous adjustments.		0.5
		$	2.4
	Surplus / (Deficit)	**$**	**(2.1)**
6	**Civic Accommodations**		
	Minor increase in operating expenditures, fully recovered from client departments.	**$**	-
7	**Public Works - Facilities**		
	Minor adjustments to the budget. All costs fully recovered from client departments.	**$**	-
Total Variance		**$**	**2.5**



Winnipeg